

No.A-34012/6/2016/DP&AR (Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * *

Puducherry, dated: 05-07-2018.

I.D.NOTE / MEMORANDUM

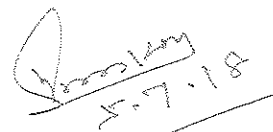
Sub: Public Service – Conduct of **ACCOUNTS TEST (HIGHER)** - Reg.

Ref: G.O.Ms.No.13/90-P&AR (Exam), dated 16.02.1990 readwith
G.O.Ms.No.87/91-P&AR (Exam), dated 23.09.1991 of DP&AR
(Personnel Wing), Pondicherry.

* * *

The Accounts Test (Higher) as prescribed in the G.Os. cited is proposed to be conducted tentatively during the month of October, 2018.

2. The Heads of Departments/offices are requested to bring the contents of this I.D.Note/Memorandum to the notice of all officers/staff concerned including those working in Karaikal/Mahe/Yanam and also to those who are on deputation and forward applications in the prescribed form (specimen enclosed) of officers/staff who are willing and eligible to take up the test so as to reach this Department **on or before 10-08-2018** after scrutiny. Applications received after the prescribed date will not be entertained on any account. Applications which are not in the prescribed form or which are found to be defective or incomplete shape will summarily be rejected.
3. Only those official for whom the test has been specifically prescribed and those in the feeder posts in the immediate line of promotion need apply, as per U.O.Note/Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the GAD, Pondicherry and I.D. Note / Memorandum No.A.34016/7/2015-DP&AR(Exam) dt. 24.03.2015 of the DP&AR (PW), Puducherry.
4. The admission of the candidates to the test will be regulated in accordance with the orders contained in G.O.Ms.No.37, dated 15.04.1976 of the GAD, Pondicherry, G.O.Ms.No.16 dated 17.02.1999 of DP&AR (PW), Pondicherry.
5. The Heads of Departments/officials concerned should not forward the applications of officials for whom the test is not prescribed. Such applications, if received should be rejected by the Heads of Departments/Offices at their level itself.
6. It is hereby emphasized that the Accounts Test (Higher) is only a qualifying test and it may not conform any rights to the officials who may pass the above said test, to have a claim for promotion to the post of Superintendent.
7. Those who have already appeared for this test twice, except Scheduled Castes / Scheduled Tribes / Ex-Servicemen / Physically Handicapped candidates, should send with their applications an Indian Postal Orders for ₹ 10/- (Rupees ten only) drawn in favour of THE UNDER SECY. TO GOVT., DP&AR(PW), PUDUCHERRY (by designation only) payable at PUDUCHERRY as admission fee in accordance with the G.Os. cited at para 4 above, failing which their applications will summarily be rejected.
8. In case the official s transferred to other department / any outlying region after submission of application, the Department / Office where he / she has been transferred and also the centre where he / she wants to take up the test should be intimated to this Department immediately. If any request for change of center is received after the dispatch of the Hall Ticket the same will not be entertained.
9. The actual date time and venue of the test will be intimated to the candidates in due course.
10. This I.D. Note/Memorandum, the Syllabus and the previous Question Paper of the test has been hosted in the official website <http://dpar.puducherry.gov.in> for reference.


(V. JAISANKAR)
5.7.18
UNDER SECRETARY TO GOVERNMENT
DP&AR-Exam

Encl: As stated.

To
All Secretariat Departments.
All Heads of Departments / Offices.

Copy to:

The Chief Judge, Judicial Department, Puducherry (10 copies).
The Collector, Karaikal District, Karaikal.
The Regional Administrator, Mahe / Yanam.

Last Date for submission of Application: 10-08-2018

APPLICATION FORM FOR ADMISSION TO THE **ACCOUNTS TEST (HIGHER)**

IMPORTANT NOTE: (i) No column should be left blank. (ii) Any omission will lead to summary rejection of the application and no correspondence will be entertained on this matter.

(To be filled by the candidate's own handwriting)

1. i) Name of the candidate
(In full and **BLOCK CAPITAL**) :
- ii) Candidate's PRAN / GPF Number :
- iii) Candidate's Mobile Number :
- iv) Candidate's e-mail Id (if any) :
2. i) Designation :
- ii) Present official address with Office Telephone Number :
- iii) In case the official is on deputation, the name of the :
Department / Office from which deputed
3. i) Post held (whether regular or ad-hoc basis) :
- ii) In case the candidate officiates in the present post on ad-
hoc basis, indicate the post holding on regular basis :
4. Classification of the post :
5. Educational Qualification :
6. i) Whether the candidate belongs to Scheduled Castes /
Scheduled Tribes / Ex-Servicemen / Physically Handicapped :
(Answer **YES** or **NO**)
- ii) If **YES**, specify S.C. / S.T. / XSM / P.H. :
7. i) Date of Birth :
- ii) Date of initial appointment with designation Date :
Designation :
- iii) Date of appointment in the present post :
8. i) Whether passed **Accounts Test for Subordinate Officers**
(Part-I & II) (Answer **YES** or **NO**) :
- ii) If **YES**, indicate the date of passing of the test : **Part - I :**
Part - II:
9. i) Whether appeared previously for the test (tests conducted
after 15-04-1976 alone need be taken into account) (Answer :
YES or **NO**)
- ii) If **YES**, indicate the Number of attempts already made with
particulars of date of conduct of the test :
10. Fee paid, if any, vide Indian Postal Order Number, Date and
Amount :
11. Name of the Centre in which the candidate is to be
examined (**PUDUCHERRY / KARAIKAL / MAHE / YANAM**) :
12. Specify the Paper(s) of the test which the candidate is willing
to attend (**Paper-I / Paper-II / Both Papers**) :

Place:
Date :

SIGNATURE OF THE CANDIDATE

(TO BE FILLED IN BY THE HEAD OF DEPARTMENT / OFFICE)

Certified that the particulars furnished for item Nos. 1 to 8 by Thiru/Tmt./Seivi
_____ (Name of the
candidate) _____ (Designation) have
been verified with reference to the relevant records and found correct.

Place: SIGNATURE OF THE HEAD OF DEPARTMENT / OFFICE :

Date : NAME & DESIGNATION WITH SEAL :

Note: (i) Application from deputation staff should be routed through their parent department only.

(ii) For uniformity, the printout of page 1 & 2 of Application Form may be taken in single sheet of **LEGAL** size.

GOVERNMENT OF PONDICHERRY

Abstract

Public Services - Revision of syllabus of the Accounts Test (Higher) -
Orders - Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

G.O.Ms.No. 13/90-P&AR(Exam)

Dated the 16th February, 1990.

Read: G.O.Ms.No.59, dt.14-4-73 of the erstwhile
General Administration Department,
Pondicherry.

* * *

ORDER:

In the G.O. read above, the syllabus of the Accounts Test (Higher) was prescribed. There have been demands from various quarters for revising the syllabus of the Accounts Test (Higher). After careful examination of these demands, Government have constituted a committee under the chairmanship of Secretary(Finance) to go into this matter.

2. Taking into account the recommendations of the committee, Government have decided that the syllabus for Accounts Test (Higher) should be modified as follows:

PAPER-I: (with books) Duration: 3 hours Marks: Maximum 100
Minimum 40

1. F.Rs. (including Appendices).
2. S.Rs. (including Appendices).
3. C.C.S. (Leave) Rules, 1972.
4. C.C.S.(Pension) Rules, 1972 (including Appendices).
5. G.F.Rs.
6. Delegation of Financial Powers Rules.
7. C.G.A. (Receipts and Payments) Rules, 1983. (CF)
8. Central Medical Attendance Rules.
9. L.T.C. Rules.
10. Orders on Children Educational Allowance and Reimbursement of Tuition Fees.

PAPER-II: (with books) Duration: 3 hours Marks: Maximum 100
Minimum 40

1. Form of Accounts of the Union and States (Basic) Rules, 1983.
2. List of Major and Minor Heads.
3. Account Code Volume-II. (CF)
4. Account Code Volume-IV -- Chapters 8, 18, 19, 20 & 21.
5. Civil Accounts Manual.
6. Central Public Works Account Code. Account code for Accountants General
7. Book of Forms-A code.

Govt. Accounting
Rules, 1990.

(BY ORDER OF LT. GOVERNOR)

P.M. NAIR
CHIEF SECRETARY TO GOVERNMENT

To
All Secretaries to Government, Pondicherry.
All Heads of Departments/Offices.
The Administrator, Karaikal/Mahe/Yanam.

Copy to:
Stock File.
G.O. File.
Central Record Branch.

Yanam
16/2/90
(A. MOHAMED HASAN)
DEPUTY SECRETARY TO GOVERNMENT

D.A.

16/2/90
16/2/90

GOVERNMENT OF PONDICHERRY

ABSTRACT

Public Services - Syllabus of the Accounts Test (Higher) -
Amendment - Orders - Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * *

G.O.Ms.No. 87/91-P&AR(Exam) Pondicherry, the 23rd September 1991.

READ: G.O.Ms.No.13/90-P&AR(Exam), dated 16-2-1990
of the Department of Personnel and
Administrative Reforms (Personnel Wing),
Pondicherry.

* * *

ORDER:

The following amendment is issued to the G.O. read above:-

A M E N D M E N T

In the G.O. read above, under Paper-II, for the entries
against Serial Numbers 1 and 4 viz. " Form of Accounts of the
Union and States (Basic) Rules, 1983 " and 'Account Code -
Volume-IV -- Chapters 8, 18, 19, 20 and 21', the following shall
be substituted:-

1. The Government Accounting Rules, 1990.
4. The Account Code for Accountants General.

/ BY ORDER OF THE LIEUTENANT GOVERNOR /

SUBHASH SHARMA
CHIEF SECRETARY TO GOVERNMENT.

To

All Secretariat Departments
All Heads of Departments / Offices.
The Administrator, Karaikal / Mahe / Yanam.

Copy to:-

1. The Central Record Branch, Pondicherry.
2. The Services Section-I (DP&AR), Pondicherry.
3. The Services Section-II (DP&AR), Pondicherry.
4. The G.O. File.
5. The Stock File.

FORWARDED / BY ORDER

Sarav
23/9/91
(A. MOHAMED HASAN)
JOINT SECRETARY TO GOVERNMENT.

O.A.

No.A-34016/7/2015-DP&AR (Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * *

Puducherry, dated: 24.03.2015

I.D.NOTE / MEMORANDUM

Sub: Public Service - Conduct of Accounts Test (Higher) -
Admission of candidates - Reg.

Ref: 1. U.O. Note / Memorandum No.3-1/83-GAD (Exam),
dated 04.07.1983 of the General Administration
Department, Pondicherry.

2. I.D. Note / Memorandum No.A.34016/2/2004/
DP&AR(Exam), dated 04.10.2004 of the Department of
Personnel and Administrative Reforms (Personnel Wing),
Pondicherry.

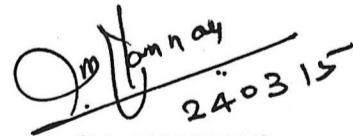
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Admission of officials to all the Departmental Tests are being done in accordance with the guidelines issued vide U.O. Note / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the General Administrative Department, Pondicherry which allows only the officials who belong to the category for which a particular Departmental Test is specifically prescribed and those who are in the immediate line of promotion to the category for which a test is prescribed. Based on the demands of the various Service Associations, Lower Division Clerks were also allowed to appear for the Accounts Test (Higher) since 04.10.2004 vide provisions contained in the I.D. Note / Memorandum second cited.

2. After careful examination it is now decided that the I.D. Note / Memorandum No.A.34016/2/2004/DP&AR(Exam), dated 04.10.2004 of the Department of Personnel and Administrative Reforms (Personnel Wing), Pondicherry stands cancelled and henceforth the admission of officials to the Accounts Test (Higher) will be done as per the conditions stipulated in the U.O. Note / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the General Administration Department, Pondicherry.

3. Further, a pass in both Part-I & Part-II of Accounts Test for Subordinate Officers is essential to appear for Account Test (Higher).

/ BY ORDER /


24.03.15

(M. KANNAN)

UNDER SECRETARY TO GOVERNMENT
DP&AR-Exam


24/3/15

To
All Secretariat Departments.
All Heads of Departments / Offices.
The Chief Judge, Judicial Department, Puducherry.
The Collector, Karaikal District, Karaikal.
The Regional Administrator, Mahe / Yanam.

No.3-1/83-GAD(Exam)
GOVERNMENT OF PONDICHERRY
General Administration Department

Pondicherry-605001, the 4th July '83

U.O. NOTE/MEMORANDUM

Subject: Public Services - Conduct of departmental tests
Admission to - Regarding.

Reference: Circular No.38941/74-GAD(Exam) dated 5.3.1974
of the General Administration Department.

Departmental tests have been prescribed for various categories of officials of this Administration and tests are being conducted periodically by this department as per the programme drawn in the Circular cited above. Although these tests are meant for those for whom they are specifically prescribed, this department has been admitting even candidates who do not fall under such categories. This, of late, has caused much administrative inconveniences. The matter has been carefully examined by this Administration and it has been decided that only officials who belong to the category for which a particular departmental test is specifically prescribed and those who are in the immediate line of promotion to the category for which a test is prescribed will be admitted to that departmental test in future. The Accounts test for subordinate officers and the common General departmental tests for Ministerial staff will remain open to all as hithertofore.

2. The Heads of departments/Offices are requested kindly to bring the above decision to the notice of all officials under their control. They are also requested to screen the applications at the time of submission itself and forward to this department only the applications of those for whom the test is prescribed and who are on the immediate line of promotion if they pass the relevant tests.

DES

c/c

(N. PAJANISSAMY)
DEPUTY SECRETARY TO GOVERNMENT

To

All Secretariat Departments
All Heads of Departments/Offices
Administrators, Karaikal/Mahe/Yanam with spare copies.

vb.4.7.

: 2:

are specifically prescribed and for those who are in line for promotion to such of the categories for whom it is prescribed.

(By Order of the Lieutenant-Governor)

T. S. PARTHASARATHY
CHIEF SECRETARY TO GOVERNMENT

To

All Secretaries to Government.
All Heads of Departments/Offices
Administrators of Karaikal, Mahe, Yanam.
The Central Record Branch, Pondicherry.
Copy to:

Stock file.
G.O. File.

B. Dourissamy

(B. DOURISSAMY)
DEPUTY SECRETARY TO GOVERNMENT.

15.4.56
15.4.56

Government of Pondicherry
Abstract

Public Services - Conduct of Departmental Tests -
Revision of Admission Fees - Orders - Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

G.O. Ms.No.16

Dt. 17-2-99

ORDER:

READ: GO.Ms.No.37, dated 15.4.1976 of General Administration
Department, Pondicherry.

In the Government Order read above, the fee for admission to the Departmental Tests Examination has been prescribed. The question of enhancing the fee has been engaging the attention of the Government, as a huge amount is being spent by way of payment of honoraria to the Examiners for setting up of Question Papers/Valuation of Answer Papers, payment of honoraria to the Invigilators, stationery charges et., and with a view to meet a part of the above expenditure it has been decided to increase the fee to be collected from the candidates appearing for the Departmental Tests /Competitive Examination.

2. Accordingly in partial modification of the G.O. read above the fee prescribed for the Departmental Test and Competitive Examination stands increased from Rs.5/- to Rs.10/- as indicated below with immediate effect.

i. For competitive Examination - Rs.10/-

ii. For Departmental Test after two attempts - Rs.10/-

3. No fee is collected in the following cases:-

i) Departmental Test for the first two attempts

ii) In the case of SC/ST/PH/Ex-servicemen for Competitive Examination as well as Departmental Test.

4. This issues with the concurrence of the Finance Department vide their U.O. No.14310/98/F4, dated 16.02.1999.

/BY Order of the Lieutenant Governor/

(T. DJANAGUIRAMANE)
UNDER SECRETARY TO GOVERNMENT

To

1. The All Secretaries to Government/All Sectt. Departments
2. All Heads of Departments/offices
3. The Regional Executive Officer, Karaikal/Mahe/Yanam.
4. The Central Records Branch, Pondicherry.
5. The Stock file.

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ACCOUNTS TEST (HIGHER)
PAPER I (WITH BOOKS)

Time allowed: Three Hours

Maximum Marks: 100

Minimum Marks: 40

Answer Question No.1 and ANY FIVE of the rest

I. Calculate the Superannuation pension, retirement gratuity, commuted value of pension and family pension from the following:-

1. Date of Birth 1-8-1954
2. Joined service as UDC in IAAD on 14-9-1977
3. Date of confirmation 1-1-1982
4. Promoted as Section Officer with effect from 10-4-1984 and ultimately inducted to IAAS with effect from 31-8-2011. Her pay was fixed at Rs 24,600 plus Grade Pay Rs 5,400 with DNI on 1-7-2012
5. Promoted to PB-3 Rs 15,600-39,100 + 6,600 (grade pay) on 16-4-2014.
6. Availed the following spells of leave other than earned leave:-
 - i) Extraordinary leave for 21 days from 5-10-1995 to 25-10-1995
 - ii) Extraordinary leave from 1-5-2001 to 30-6-2001 due to personal reasons
 - iii) Half pay leave from 7-8-2002 to 30-9-2002
 - iv) Commuted leave from 30-6-2002 to 30-7-2002
7. She was placed under suspension from 1-4-1986 to 31-7-1986 and the period was treated as 'dies non' for all purposes
8. Remained on Foreign Service from 1-10-2008 to 30-9-2009. Leave salary and pension contributions were to be paid by the borrowing organization. No entry in support of payment of leave salary and pension contributions was found recorded in her Service book
9. Dearness Allowance is 107% of pay.

(20 Marks)

II. (a) When is an increment not drawn as a matter of course?

(4 Marks)

(b) A Group 'B' officer in the Pay Band + Grade pay of Rs.9300-34800+4800 and drawing Rs.22,850 (18050+4800) was on leave from 1.8.2013, with the leave salary of Rs.22,850/- p.m. He was placed on Foreign Service in India with effect from 1.10.2013. He actually took charge of the post in the foreign service on 16.10.2013 and drew the pay of Rs.24,140 (18740 + 5400) in the same pay band but with Grade Pay of Rs.5400. While on foreign service, he was granted earned leave for 30 days from 1.4.2014 and allowed leave salary at Rs.24,140 p.m.

His date of birth is 1.1.1964. He entered service in a temporary post on 1.1.1985. The post became permanent on 1.3.1985 and he was confirmed in the post from the same date. While on foreign service, he received promotion in an officiating capacity to a Group 'A' post in the Pay Band + Grade pay of Rs.15600-39100+6600 with effect from 1.5.2014, from which date he was allowed to draw from the foreign employer at Rs.25,340 (18740 + 6600) p.m.

On termination of appointment, he was granted half pay leave for 31 days from 1.7.2014, on the leave salary of Rs.12,670/- p.m. and was treated to have reverted to Government service from foreign service with effect from 1.8.2014.

It was agreed that the officer would pay the pension contribution and the foreign employer would pay leave salary contribution under FR 123 (b). Initially the Foreign Service term was upto 30.4.2014, but it was extended from 1.5.2014.

Calculate the monthly rates of pension and leave salary contribution recoverable from the Officer and the foreign employer respectively.

(12 Marks)

III (a) A Lower Division Clerk drawing the pay of Rs.10,140 (8240 + 1900) in the Pay Band plus Grade pay of Rs.5200-20200 + 1900 with effect from 1.7.2013 was appointed on regular basis to officiate as Upper Division Clerk in the same Pay Band but with a Grade Pay of Rs.2400 with effect from 1.12.2013. He proceeded on extra ordinary leave without Medical Certificate for 30 days from 1.6.2014 to 30.6.2014 and in continuation earned leave for 31 days and half pay leave for 92 days. After expiry of leave, he stood reverted to his substantive post of Lower Division Clerk on 1.11.2014. He was again promoted as Upper Division Clerk in the

24 JAN 2016

same Pay Band and Grade pay of Rs.2400 with effect from 1.4.2015. It was certified by the Competent Authority that he would have continued to officiate as Upper Division Clerk upto 30.9.2014 but for his proceeding on leave. Regulate his pay from time to time and indicate Date of Next increment in the post of Upper Division Clerk.

(8 Marks)

(b) How is the pay fixed when an official is transferred from one ex-cadre post to another ex-cadre post?

(8 Marks)

IV (a) What is 'Leave not Due'?

(8 Marks)

(b) How far does a period of suspension count as qualifying service for pension?

(8 Marks)

V (a) An Assistant Audit Officer is drawing a pay of Rs.18140+4800 in the Pay Band + Grade Pay of Rs.9300-34800+4800 with the date of increment on 1.7.2012. The Disciplinary Authority ordered on 1.4.2012 that his next increment be withheld for a period of three years and that the withholding will not have the effect of postponing his future increments. Regulate his pay from 1.7.2012 to 30.6.2015.

(8 Marks)

(b) Can a Government servant apply for commutation of pension before actual retirement? If so, what procedure should be followed?

(8 Marks)

VI Write short notes on

1. Child Adoption Leave
2. Invalid Pension
3. Ex-parte enquiry
4. Cost plus contract

(16 Marks)

VII (a) What is the currency of a sanction? Do all sanctions expire after this period?

(8 Marks)

(b) What are the instructions to be followed in the disposal of surplus and unserviceable stores?

(8 Marks)

VIII (a) What TA is admissible to an officer on transfer for the transportation of motor car or motor cycle / Scooter by road between places not connected by rail:-

- 1) When the conveyance is sent under its own propulsion, and
- 2) When the conveyance is sent loaded on a truck?

(8 Marks)

(b) State briefly the procedure for the conduct of inquiry under Rule 14 of CCS (CCA) Rules, 1965.

(8 Marks)

IX Comment on the following:-

1. A Public Sector Undertaking demanded the refund of leave salary contribution paid by it on behalf of a P & T Officer on foreign service on the ground that he did not actually earn any leave during foreign service, his earned leave at credit having reached the maximum limit even prior to the commencement of the foreign service.
2. A Group-A Government servant who retired on superannuation on 31.1.2014, applied on 15.2.2014 to the Competent Authority for commutation of earned leave for 30 days availed of by him in June, 2004, into half pay leave so that he could get the lumpsum cash payment for the earned leave. The request was granted.
3. Family pension was denied to a son of a Government servant who retired from service from 31.7.2013 on the ground that the son was born on 15.10.2013, ie. after retirement of the Government servant and was as such not a family member at the time of his retirement.
4. An officer due to retire on superannuation on 31st March requests that he may be permitted to subscribe to the GPF upto the date of his retirement so that he may avail of the permissible deductions for income tax purpose.

(16 Marks)

24 JAN 2016

ACCOUNTS TEST (HIGHER)
PAPER II (WITH BOOKS)

Time allowed: Three Hours

Maximum Marks: 100

Minimum Marks: 40

Answer Question No.1 and ANY FOUR of the rest

I. Write the Cash Book of Mr.X Executive Engineer of CPWD Division for the month of June 2014 from the following data. Indicate classification of each transaction & close the Cash Book.

	₹
1-6 Opening Balance	
(i) (a) Notes (including soiled Notes for Rs.180)	3450
(b) Counterfeit Coins	30
(ii) Revenue Stamps Rs.20; Ordinary Postage Rs.30	50
(iii) Self cheque No.41 dated 29-5-2014	6000
(iv) Demand Draft No.18670 dated 22-5-2014 drawn in favour of supplier towards payment of stock articles	8000
(v) Cheque dated 29-5-2014 received from Contractor K towards sale of unserviceable stores	2000
(vi) Hand Receipt for Imprest with SDO K	800
(vii) Cheque No.42 dated 29-5-2014 drawn in favour of Contractor M lying undelivered	19000
1-6 (i) Cashed cheque drawn in favour of self on 29-5-14	6000
(ii) Despatched Bank Draft dated 22-5-2014 and cheque dated 29-5-2014	
(iii) Remitted the cheque dated 29-5-2014 from contractor K into Bank	2000
3-6 Paid by cheque no.43 3 rd On A/c Bill of contractor B for Repair to High Court Building	
(i) Value of work measured up-to-date	90000
(ii) Up-to-date Advance payments	40000
(iii) Payment made in the previous On Account Bill	66000
(iv) Released amount with-held in the last on a/c bill	500

Recoveries (Besides Security Deposit & Income Tax)

	(i) Value of cement supplied in April 2014	12000
	(ii) Recovery advised by another Division	4000
	(iii) Materials supplied for construction of Stores Shed	3000
7-6	(i) Account of temporary advance paid on 17-5-2014 was rendered by SDO H as under and adjusted: Muster roll for annual repair to Sub Divisional Office Building - Rs.1200 out of which Rs.100 were unpaid. Refunded cash Rs.400	
	(ii) Received EMD in cash from the tenderer, but it was refunded on the Same day by cheque no.44	4000
10-6	(i) Demand Draft dated 22-5-2014 received back undelivered and sent to the Bank for cancellation and credit to Government Account	
	(ii) Sale proceed of old stock materials realized by SDO K on 6-6- was remitted by him to Bank on 8-6. Received challan from bank on 9-6- and transaction incorporated in the Cash Book on 10-6-2014	3200
13-6	(i) Soiled Notes sent to Reserve Bank of India for exchange with Fresh Notes were rejected to the extent of Rs.100	
	(ii) Refunded balance of Security Deposit to Contractor P by cheque No.45 after recovering an amount of Rs.2000 advised by another division	18000
17-6	(i) Issued fresh cheque no.46 in lieu of lost cheque no.6 of 12-5-2014 for Rs.6500	
	(ii) Cancelled cheque no.21 dated 21-5-2014 Rs.3000 for purchase of Service Postage Stamps	
24-6	(i) Paid Imprest (Rs.800) to Junior Engineer O by cheque no.47	
	(ii) Imprest account of SDO K adjusted and recouped in cash as under: Salary of work charged establishment towards "Maintenance and Repairs of college building" Rs.600 Imprest reduced by Rs.200	
25-6	(i) Sold Revenue Stamps to staff	20
	(ii) Conducted surprise check and found cash short	625
30-6	Closed outstanding Imprests and remitted cash balance into Bank due to closure of the Division	

(20 Marks)

24 JAN 2016

II. Post the Contractor's ledger of M/s.Kumar & Co. for May 2014 in Form CPWA 43 from the following transactions. Close the ledger and also work out the closing balance. All recoveries & advances outstanding at the end of April 2014 were adjusted in May 2014.

	₹
1-5- Second Running Account bill of work 'A'	30,800
Recoveries :- Secured Advance	10,800
Hire charges of T & P Articles	388
Advance payments	2,500
3-5- Issued 10 M.T of M.S. Bars for Work 'A' at Rs.5000 per M.T plus 2% storage charges	
4-5- Issued Cement for Work 'D'	4,500
10-5- 1 st . Running Account Bill of M/s Raman Lal & Co. in respect of works done at the risk and cost of the contractor M/s. Kumar & Co. at 10% above the rates tendered by the latter.	
Value of work done	9,284
Recoveries:- Secured Advance	1,800
Income Tax	185
16-5- First Running Account Bill for work 'B' executed on Lump-sum contract basis.	58,000
Recoveries:- Secured Advance	20,000
Security Deposit	5,800
Cost of materials	12,600
Income Tax	1,560
17-5- Received back on Stock 1 M.T. of M.S Bars issued for work 'A' as unused. Market rate prevailing was Rs.5,250 per M.T	
18-5- Issued 4 M.T steel angles from Stock: the supply was not considered as for bonafide use of work. Market rate of steel at the time of supply was Rs.5,550 per M.T and issue rate was Rs.5,500 per M.T. plus 2% storage charges.	
21-5- Second Running Account Bill for work 'D'	20,000
Recoveries made:- Cost of materials	8,500
Security Deposits	2,000
24-5- Maximum Advance admissible was paid on the fourth Running Account Bill in respect of Work 'C' which was under check in the Division and delay in payment was anticipated.	
Value of work	80,000
Recoveries made:- Security deposit Rs.8,000 income Tax Rs.1,600	

(20 Marks)

III. What are the three fold functions of a Divisional Accountant?

What should a Divisional Accountant do when he is over ruled by his Divisional Officer and is not satisfied with the latter's decision?

(20 Marks)

IV. Write short notes on:-

1. Proforma Accounts
2. Deposit Works
3. On Account payment
4. Lapsed deposits

(20 Marks)

V. Define a time-expired cheque. How are time-expired and cancelled cheques treated in Public Works Division?

(20 Marks)

VI. Briefly describe the procedure followed for the procurement, custody and issue of stock materials in a Public Works Division

(20 Marks)

VII (a) What are the checks applied to Muster Rolls by the Divisional Accountant?

(b) What important points require attention of a Divisional Accountant at the time of Examining Measurement books?

(20 Marks)

VIII Comment on the following:-

- a) Road surfacing material worth Rs.6000 is shown as issued from stock and debited to an estimate on the 26th March. Actually the material is issued towards the end of next August.
- b) The Executive Engineer proposes to pay a supplier on the production of railway receipt and to debit the charges to the suspense head 'Miscellaneous Works Advances'.
- c) Claim of a contractor, in respect of a lumpsum contract for a revision of the lumpsum for the reason that there was delay in the supply of materials by the Department.
- d) A person is appointed to the work charged establishment of a particular work and is allowed travelling allowance from his residence to the site of work.

(20 Marks)